IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 25TH MAY 2007 / 4TH JYAISHTA 1929

WP(C).No. 15164 of 2007(E)

PETITIONER:

SMM STEEL RE ROLLING MILLS (P) LTD.
IV/512, INDUSTRIAL DEVELOPMENT AREA, KANJIKODE,
PALAKKAD - 678 621, REPRESENTED BY ITS ACCOUNTANT,
MR.SHAJI MATHEW.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

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1. THE COMMISSIONER OF COMMERCIAL TAXES,
DEPARTMENT OF COMMERCIAL TAXES, TRIVANDRUM.

2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.15164 of 2007

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Dated this the 25th day of May, 2007.

JUDGMENT

The petitioner is challenging Ext.P7 order of the Commissioner of Commercial Taxes granting stay against recovery proceedings on condition of payment of 50% of the disputed penalty. I do not think there is any scope for interference with the stay order because without going into the merits of the case, this court cannot modify the stay order. If merits are gone into and decision rendered, revision before the statutory authority will become infructuous. It is seen that penalty levied is sustained in one level revision and the present proceeding is a second round revision before the Commissioner. Moreover, penalty is levied based on finding of suppression on inspection. However, since time for payment is over, petitioner is granted time till 15.6.2007 to make payment. The W.P. is closed.

C.N.RAMACHANDRAN NAIR
Judge

pms